

State of New Mexico
Taxation and Revenue Department
LOCAL LIQUOR EXCISE TAX RETURN

WHO MUST FILE: Retailers located in an electing New Mexico county who sell alcoholic beverages or possess alcoholic beverages for sale upon which the local liquor excise tax has not been paid, must file Form RPD-41277, *Local Liquor Excise Tax Return*, and pay the local liquor excise tax. McKinley County has elected to impose the local liquor excise tax at a rate of 5% of the price that the retailer paid for the alcoholic beverages.

WHEN TO FILE: The local liquor excise tax is due on or before the 25th day of the month following the month in which the purchase occurs.

Mail only the bottom portion of this form with your payment to: New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Make the check or money order payable to the New Mexico Taxation and Revenue Department. Retain the top portion for your records.

For assistance call (505) 827-6842.

FEIN:
CRS:
Liquor license number:

NAME:
STREET/BOX:
CITY, STATE, ZIP:

REPORT PERIOD:

1. Gross purchases
2. Deductions and exemptions
3. Net purchases
4. Tax
5. Penalty
6. Interest
7. Total due

	Beginning (mm/dd/yy)	Ending (mm/dd/yy)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT
RETAIN THE UPPER PORTION FOR YOUR RECORDS

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6.		
7.		

Check if amended ☐

Signature _____ Date _____ Phone _____ E-mail address _____

LLQ

State of New Mexico
Taxation and Revenue Department
LOCAL LIQUOR EXCISE TAX RETURN INSTRUCTIONS

FILING INSTRUCTIONS: Complete all information requested on the form. Enter the company's federal employer identification number (FEIN), the 11-digit CRS identification number (CRS), and liquor license number. *NOTE: You must include your CRS identification number.* Enter the report period beginning with the first day of the month and ending on the last day of the calendar month. Enter the name and mailing address of the company. Check the "amended" box if you are amending a previously filed return. Use the instructions below to complete lines 1 through 7. Upon completion of the form, sign, date and enter your phone number and E-mail address on the return.

LINE INSTRUCTIONS:

Line 1: Gross purchases. Enter the price paid for alcoholic beverages purchased by a qualified retailer. The price paid by the retailer is the total amount of money or the reasonable value of other consideration or both paid for alcoholic beverages, inclusive of any tax paid pursuant to the Liquor Excise Tax Act (7-17-1 through 7-17-12 NMSA 1978). A qualified retailer means any person having a place of business within McKinley County who sells, offers for sale or possesses for the purpose of selling alcoholic beverages within McKinley County.

Line 2: Deductions and exemptions: Enter the price paid for alcoholic beverages included in line 1 that qualifies as a deductible or exempt sale.

Deductible and exempt sales include the following:

- the price paid for alcoholic beverages purchased for sale to retailers for resale;
- purchases of alcoholic beverages by any instrumentality of the Armed Forces of the United States engaged in resale activities;
- the price paid for alcoholic beverages upon which the local liquor excise tax has been previously paid;
- the price paid for alcoholic beverages destroyed in shipment, or otherwise damaged and unfit for sale or consumption, or
- the price paid for alcoholic beverages to be shipped out of McKinley County.

Line 3: Net purchases: Subtract line 2 from line 1.

Line 4: Tax: Multiply line 3 by 0.05 (5%)

Line 5: Penalty. Add penalty if the entity fails to file timely or to pay when due the amount on line 4. Calculate the penalty by multiplying the amount on line 4 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. The penalty may not be less than \$5.00.

Line 6: Interest. Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department.

Line 7: Total Due. Enter total of lines 4, 5 and 6. Pay this amount.

If alcoholic beverages for which the local liquor excise tax was paid in a prior period were destroyed in shipment, or were spoiled or otherwise damaged as to be unfit for sale or consumption, you must file Form RPD-41071, *Application for Tax Refund*. Proof that the local liquor excise tax was paid on the product, and destruction, spoilage or damage is required. Obtain Form RPD-41071 by contacting the Department at (505) 827-6842, by visiting a local district office, or by visiting the Department web site below.

Important Definitions:

As used in the Local Liquor Excise Tax Act (7-24-8 to 7-24-16 NMSA 1978):

"Alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin and aromatic bitters or any similar alcoholic beverage, including blended or fermented beverages, or dilutions or mixtures of one or more of the preceding that contain more than one-half of one percent alcohol, but excluding medicinal bitters.

"Retailer" means any person having a place of business within the county who sells, offers for sale or possesses for the purpose of selling alcoholic beverages within the county.

www.tax.newmexico.gov